



# Statutory Budget

## 2023-2024

**CITY OF MANDURAH**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

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**CITY'S VISION**

We are built in nature - a meeting place surrounded by unique waterways, where the wellbeing of our people and our environment are nurtured; where business in the community can thrive and entrepreneurship is celebrated. We will be the place where a thriving regional city and the heart of a village meet. This is our Mandjoogordap.

**CITY OF MANDURAH**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	92,674,403	87,502,118	87,148,305
Grants, subsidies and contributions	11	7,221,456	3,210,928	4,912,360
Fees and charges	15	30,922,352	31,950,954	29,770,724
Interest revenue	12(a)	3,740,558	3,500,449	1,480,000
Other revenue	12(b)	66,631	311,180	796,103
		134,625,400	126,475,629	124,107,492
<b>Expenses</b>				
Employee costs		(55,125,043)	(52,197,042)	(50,238,311)
Materials and contracts		(58,354,242)	(45,416,543)	(55,137,938)
Utility charges		(4,627,517)	(4,041,346)	(4,561,221)
Depreciation	6	(33,084,683)	(34,648,383)	(30,575,421)
Finance costs	12(d)	(1,125,625)	(861,679)	(1,222,929)
Insurance		(1,566,711)	(1,777,661)	(1,257,846)
Other expenditure		0	(45,140)	0
		(153,883,821)	(138,987,794)	(142,993,666)
		(19,258,421)	(12,512,165)	(18,886,174)
Capital grants, subsidies and contributions	11	15,177,820	6,778,294	5,262,383
Profit on asset disposals	5	0	209,143	0
Loss on asset disposals		0	(4,636,167)	0
		15,177,820	2,351,270	5,262,383
<b>Net result for the period</b>		<b>(4,080,601)</b>	<b>(10,160,895)</b>	<b>(13,623,791)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Share of comprehensive income of associates accounted for using the equity method		0	26,400,654	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>26,400,654</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(4,080,601)</b>	<b>16,239,759</b>	<b>(13,623,791)</b>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
		\$	\$	\$
Rates		92,674,403	89,100,457	87,648,305
Grants, subsidies and contributions		7,221,456	3,391,125	4,912,360
Fees and charges		30,922,352	31,950,954	30,270,724
Interest revenue		3,740,558	3,500,449	1,480,000
Goods and services tax received		0	(37,107)	50,000
Other revenue		66,631	311,180	796,103
		134,625,400	128,217,058	125,157,492
<b>Payments</b>				
Employee costs		(55,125,043)	(52,029,301)	(50,238,311)
Materials and contracts		(58,354,242)	(48,661,798)	(54,587,938)
Utility charges		(4,627,517)	(4,041,346)	(4,561,221)
Finance costs		(1,125,625)	15,816	(1,222,929)
Insurance		(1,566,711)	(1,777,661)	(1,257,846)
Other expenditure		0	(45,140)	
		(120,799,138)	(106,539,430)	(111,868,245)
<b>Net cash provided by (used in) operating activities</b>	4	13,826,262	21,677,628	13,289,247
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(7,752,373)	(5,739,032)	(6,446,948)
Payments for construction of infrastructure	5(b)	(39,049,348)	(14,155,734)	(17,438,871)
Capital grants, subsidies and contributions		14,577,820	9,600,762	4,462,383
Proceeds from sale of property, plant and equipment	5(a)	1,887,083	741,142	2,853,359
Proceeds from sale of infrastructure	5(b)	642,012	0	0
Proceeds on other loans and receivables		0	50,271	50,271
<b>Net cash provided by (used in) investing activities</b>		(29,694,806)	(9,502,591)	(16,519,806)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(4,316,708)	(4,368,442)	(4,365,891)
Payments for principal portion of lease liabilities	8	(512,978)	(515,538)	(588,199)
Repayment of interest earning liabilities				(551,075)
Proceeds from new interest earning liabilities		0	24,054,319	1,109,469
Proceeds from new borrowings	7(a)	7,442,854	3,866,732	4,159,000
<b>Net cash provided by (used in) financing activities</b>		2,613,168	23,037,071	(236,696)
<b>Net increase (decrease) in cash held</b>		(13,255,376)	35,212,108	(3,467,255)
Cash at beginning of year		82,618,937	47,406,829	49,199,297
<b>Cash and cash equivalents at the end of the year</b>	4	<b>69,363,561</b>	<b>82,618,937</b>	<b>45,732,042</b>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 92,674,403	\$ 87,502,118	\$ 87,148,305
Grants, subsidies and contributions	11	7,221,456	3,210,928	4,912,360
Fees and charges	15	30,922,352	31,950,954	29,770,724
Interest revenue	12(a)	3,740,558	3,500,449	1,480,000
Other revenue	12(b)	66,631	311,180	796,103
Profit on asset disposals	5	0	209,143	0
		<b>134,625,400</b>	<b>126,684,772</b>	<b>124,107,492</b>
<b>Expenditure from operating activities</b>				
Employee costs		(55,125,043)	(52,197,042)	(50,238,311)
Materials and contracts		(58,854,242)	(45,416,543)	(55,137,938)
Utility charges		(4,627,517)	(4,041,346)	(4,561,221)
Depreciation	6	(33,084,683)	(34,648,383)	(30,575,421)
Finance costs	12(d)	(1,125,625)	(861,679)	(1,222,929)
Insurance		(1,566,711)	(1,777,661)	(1,257,846)
Other expenditure		0	(45,140)	0
Loss on asset disposals	5	0	(4,636,167)	0
Additional reduction of expenditure		500,000	0	0
		<b>(153,883,821)</b>	<b>(143,623,961)</b>	<b>(142,993,666)</b>
Non-cash amounts excluded from operating activities	3(b)	33,869,873	36,916,510	30,575,421
<b>Amount attributable to operating activities</b>		<b>14,611,452</b>	<b>19,977,321</b>	<b>11,689,247</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	15,177,820	6,778,294	5,262,383
Proceeds from disposal of assets	5	2,529,095	741,142	2,853,359
Proceeds on other loans and receivables [describe]		0	50,271	50,271
		<b>17,706,915</b>	<b>7,569,707</b>	<b>8,166,013</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(7,752,373)	(5,739,032)	(6,446,948)
Payments for construction of infrastructure	5(b)	(39,049,348)	(14,155,734)	(17,438,871)
		<b>(46,801,721)</b>	<b>(19,894,766)</b>	<b>(23,885,819)</b>
Non-cash amounts excluded from investing activities	3(c)	500,000	(1,144,707)	(800,000)
<b>Amount attributable to investing activities</b>		<b>(28,594,806)</b>	<b>(13,469,766)</b>	<b>(16,519,806)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	7,442,854	3,866,732	4,159,000
Proceeds from new interest earning liabilities		645,000	1,109,469	1,109,469
Proceeds from Unspent Loans		1,427,938	0	0
Transfers from reserve accounts	9(a)	14,884,557	9,791,873	6,632,888
		<b>24,400,349</b>	<b>14,768,074</b>	<b>11,901,357</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(4,316,708)	(4,368,442)	(4,365,891)
Principal elements of interest earning liabilities		(551,074)	(551,074)	(551,074)
Increase in Unspent loans		0	(1,427,938)	0
Payments for principal portion of lease liabilities	8	(512,978)	(515,538)	(588,199)
Transfers to reserve accounts	9(a)	(6,126,703)	(17,677,287)	(2,725,844)
		<b>(11,507,463)</b>	<b>(24,540,279)</b>	<b>(8,231,008)</b>
<b>Amount attributable to financing activities</b>		<b>12,892,886</b>	<b>(9,772,205)</b>	<b>3,670,349</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	600,000	3,864,650	600,000
Amount attributable to operating activities		14,611,452	19,977,321	11,689,247
Amount attributable to investing activities		(28,594,806)	(13,469,766)	(16,519,806)
Amount attributable to financing activities		12,892,886	(9,772,205)	3,670,349
<b>Surplus or deficit at the end of the financial year</b>	3	<b>(490,468)</b>	<b>600,000</b>	<b>(560,210)</b>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH**  
**FOR THE YEAR ENDED 30 JUNE 2024**  
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1(a) **BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**Rounding off figures**

All figures shown in this statement are rounded to the nearest dollar.

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

## 1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

#### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

#### PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

#### FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.



**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24	2023/24	2023/24	2023/24	2022/23	2022/23
					Budgeted rate revenue	Budgeted interim rates	Budgeted back rates	Budgeted total revenue	Actual total revenue	Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
Residential Improved		0.086240	37,130	718,320,613	62,114,042	657,596	0	62,771,638	55,937,697	55,800,845
Residential Vacant		0.165350	1,914	24,416,085	4,037,200			4,037,200	3,815,135	3,862,837
Business Improved		0.094100	1,077	165,149,395	15,540,558			15,540,558	14,648,206	14,517,138
Business Vacant		0.172480	109	3,183,220	549,042			549,042	535,281	576,395
Urban Development		0.153740	10	1,644,200	252,779			252,779	253,423	140,801
<b>Total general rates</b>			40,240	912,713,513	82,493,621	657,596	0	83,151,217	75,189,742	74,898,016
	<b>Minimum</b>									
<b>(ii) Minimum payment</b>										
		\$								
Residential Improved		1,236	5,670	75,652,576	7,008,120			7,008,120	9,678,448	9,758,552
Residential Vacant		1,023	1,616	7,406,472	1,653,168			1,653,168	1,668,225	1,668,225
Business Improved		1,236	374	2,947,598	462,264			462,264	439,394	439,394
Business Vacant		1,236	11	47,290	13,596			13,596	21,204	21,204
Urban Development		1,236	0		0			0		
<b>Total minimum payments</b>			7,671	86,053,936	9,137,148	0	0	9,137,148	11,807,271	11,887,375
<b>Total general rates and minimum payments</b>			47,911	998,767,449	91,630,769	657,596	0	92,288,365	86,997,013	86,785,391
<b>(iii) Specified area rates</b>										
Port Mandurah Canal Frontage		0.003480	885	23,229,595	80,840			80,840	79,551	79,468
Waterside		0.000000	317	7,561,460	0			0	0	
Port Bouvard Eastport Canals		0.001300	428	10,683,320	13,888			13,888	13,210	13,190
Mandurah Ocean Marina		0.011700	889	25,824,391	302,146			302,146	304,820	304,520
Mandurah Quay		0.004250	406	7,967,130	33,861			33,861	15,983	15,933
Port Bouvard Northport		0.002200	320	7,189,810	15,818			15,818	22,954	22,904
Mariners Cove		0.001000	445	11,466,780	11,467			11,467	0	
<b>Total specified area rates</b>			3,690	93,922,486	458,020	0	0	458,020	436,518	436,015
					92,088,789	657,596	0	92,746,385	87,433,531	87,221,406
Waivers or Concessions (Refer note 2(g))								(71,982)	68,587	(73,101)
<b>Total rates</b>					92,088,789	657,596	0	92,674,403	87,502,118	87,148,305

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Specified Area Rate**

	<b>Budgeted rate applied to costs</b>	<b>Budgeted rate set aside to reserve</b>	<b>Reserve Amount to be applied to costs</b>	<b>Purpose of the rate</b>	<b>Area or properties rate is to be imposed on</b>
<b>Specified area rate</b>	\$	\$	\$		
Port Mandurah Canal Frontage	15,800	65,040	0	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontage properties located within the defined area of Port Mandurah Canals.
Waterside	0	0	6,738	Contribution toward maintaining and managing the canals.	All properties within the Waterside Canals.
Port Bouvard Eastport Canals	13,036	853	0	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.	All canal frontages on the Eastport canals.
Mandurah Ocean Marina	152,999	149,147	0	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.
Mandurah Quay	7,000	26,861	0	Maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina.	All properties within the Mandurah Quay sub-division.
Port Bouvard Northport	15,300	518	0	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.	All canal frontages on the Northport canals.

Mariners Cove	10,656	811	0	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontages on the Mariners Cove canals.
	214,791	243,230	6,738		

**(f) Service Charges**

The City did not raise service charges for the year ended 30th June 2024.

**(g) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Concession	Concession	0.00%	\$ 0	\$ 71,982	\$ 68,587	\$ 73,101	Peel Health Hub	Majority charitable entities with the exception of a State Government entity carrying out services for a public purpose. Not eligible for a charitable exemption.
					71,982	68,587	73,101		

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	11/08/2023	0	0.00%	7.00%
<b>Option two</b>				
First instalment	11/08/2023	0	5.50%	7.00%
Second instalment	22/01/2024	3	5.50%	7.00%
<b>Option three</b>				
First instalment	11/08/2023	0	5.50%	7.00%
Second instalment	13/10/2023	3	5.50%	7.00%
Third instalment	15/12/2023	3	5.50%	7.00%
Fourth instalment	16/02/2024	3	5.50%	7.00%

	<b>2023/24 Budget revenue</b>	<b>2022/23 Actual revenue</b>	<b>2022/23 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	124,006	97,251	116,220
Instalment plan interest earned	400,000	400,108	360,000
Unpaid rates and service charge interest earned	300,000	351,765	280,000
	<b>824,006</b>	<b>849,124</b>	<b>756,220</b>

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
Residential improved	All improved land that is zoned residential (not zoned for commercial purposes).	This proposed rate in the dollar is regarded as the base rate as it represents the greatest number of properties in the City. It is for properties that are zoned and used for residential purposes.	This rate aims to ensure that all ratepayers contribute towards local government services and programs.
Residential vacant	All vacant land that is zoned for residential purposes (not zoned for commercial purposes).	This proposed rate in the dollar is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to deter land holdings and acts to stimulate residential development.
Business improved	All improved land that is zoned for commercial purposes.	This rate is set at a higher level to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.	This rate will ensure that the City meets the higher level of service costs associated with business properties and the area within which they are situated, including: (a) higher provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths and traffic issues; and (b) activation, facilitation and amenity improvements to promote the economic and social attractiveness to businesses areas.
Business vacant	All vacant land that is zoned for commercial purposes.	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to encourage commercial development and stimulate economic growth.
Urban development	All vacant land greater in size than 10 hectares (primarily super-lots to be further subdivided).	This proposed rate in the dollar relates to land held for future development (super-lots larger than 10 hectares in size). The City wishes to promote the development of all properties to their full potential.	As with other vacant land rates, this rate is set at a higher level to deter the holding of land and acts to stimulate residential development.

**CITY OF MANDURAH  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Variation in Adopted Differential Rates to Local Public Notice**

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
Business Vacant	0.179650	0.172500	Rate in the dollar for any one category cannot be more than double any other category (LGA 6.32 (3))

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Receivables  
 Inventories  
 Other assets

**Less: current liabilities**

Trade and other payables  
 Capital grant/contribution liability  
 Lease liabilities  
 Long term borrowings  
 Employee provisions  
 Other provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	69,363,561	82,618,937	45,732,042
	3,598,072	3,598,072	5,623,517
	493,585	493,585	668,131
	1,638,336	1,638,336	820,239
	75,093,554	88,348,930	52,843,929
	(10,207,343)	(12,753,429)	(17,503,876)
	(7,036,593)	(8,136,593)	
8	(1,034,492)	(525,226)	(421,216)
7	(4,709,990)	(4,709,990)	(4,158,994)
	(11,284,353)	(8,832,190)	(8,832,311)
	(2,452,163)	(2,452,163)	16,848
	(36,724,934)	(37,409,591)	(30,899,549)
	38,368,620	50,939,339	21,944,380
3(d)	(38,859,088)	(50,339,339)	(22,504,590)
	(490,468)	600,000	(560,210)

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS (CONTINUED)**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Add: Loss on asset disposals  
 Add: Depreciation  
 Movement in current employee provisions associated with restricted cash  
 Non-cash movements in non-current assets and liabilities:  
 - Pensioner deferred rates  
 - Employee provisions  
 - Other provisions

**Non cash amounts excluded from operating activities**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	0	(209,143)	0
5	0	4,636,167	0
6	33,084,683	34,648,383	30,575,421
	785,190		
	0	(181,836)	
	0	(196,346)	
	0	(1,780,715)	
	33,869,873	36,916,510	30,575,421
	500,000	0	
	0	(1,144,707)	(800,000)
	500,000	(1,144,707)	(800,000)

**(c) Non-cash amounts excluded from investing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to investing activities**

Movement in non-current unspent capital grants liability  
 Movement in current unspent capital grants associated with restricted cash

**Non cash amounts excluded from investing activities**

**(d) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts	9	(50,429,303)	(59,187,160)	(31,689,865)
Less: Unspent Borrowings		(310,134)	(1,738,072)	(295,779)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		4,709,990	4,709,990	4,158,994
- Current portion of lease liabilities		1,034,492	525,226	0
- Current portion of other provisions held in reserve		1,115,424	1,115,424	1,115,424
- Current portion of employee benefit provisions held in reserve		5,020,443	4,235,253	4,206,636
<b>Total adjustments to net current assets</b>		<b>(38,859,088)</b>	<b>(50,339,339)</b>	<b>(22,504,590)</b>



3(e) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Superannuation**

The City contributes to a number of superannuation funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CONTRACT LIABILITIES**

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the City's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**4. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 32,108,789	\$ 45,364,165	\$ 16,048,856
Term deposits		37,254,772	37,254,772	29,683,186
<b>Total cash and cash equivalents</b>		<b>69,363,561</b>	<b>82,618,937</b>	<b>45,732,042</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	9,871,622	12,341,203	13,746,398
- Restricted cash and cash equivalents	3(a)	59,491,939	70,277,734	31,985,644
		69,363,561	82,618,937	45,732,042
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		59,491,939	70,277,734	31,985,644
		59,491,939	70,277,734	31,985,644
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	50,429,303	59,187,160	31,689,865
Unspent borrowings	7(c)	310,134	1,738,072	295,779
Unspent capital grants, subsidies and contribution liabilities		8,752,502	9,352,502	
		59,491,939	70,277,734	31,985,644
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(4,080,601)	(10,160,895)	(13,623,791)
Depreciation	6	33,084,683	34,648,383	30,575,421
(Profit)/loss on sale of asset	5	0	4,427,024	0
(Increase)/decrease in receivables		0	1,786,429	1,050,000
(Increase)/decrease in inventories		0	463,895	300,000
(Increase)/decrease in other assets		0	2,229,459	
Increase/(decrease) in payables		0	(4,661,922)	250,000
Increase/(decrease) in contract liabilities		0	(45,000)	
Increase/(decrease) in unspent capital grants		(600,000)	2,822,468	(800,000)
Increase/(decrease) in employee provisions		0	(231,451)	
Capital grants, subsidies and contributions		(14,577,820)	(9,600,762)	(4,462,383)
<b>Net cash from operating activities</b>		<b>13,826,262</b>	<b>21,677,628</b>	<b>13,289,247</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**5. FIXED ASSETS**

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>										
Land - freehold land	0	1,000,000	1,000,000			0	0	0	2,000,000	2,000,000
Buildings - non-specialised	4,840,211	0	0	3,675,709	0	0	0	2,855,325	0	0
Furniture and equipment	361,462	0	0	99,598	0	0	0	95,853	0	0
Plant and equipment	2,550,700	887,083	887,083	1,963,725	531,999	741,142	209,143	3,495,770	853,359	853,359
<b>Total</b>	<b>7,752,373</b>	<b>1,887,083</b>	<b>1,887,083</b>	<b>5,739,032</b>	<b>531,999</b>	<b>741,142</b>	<b>209,143</b>	<b>6,446,948</b>	<b>2,853,359</b>	<b>2,853,359</b>
<b>(b) Infrastructure</b>										
Infrastructure - roads	11,201,757	0	0	7,701,665	1,391,152	0	(1,391,152)	10,939,401	0	0
Infrastructure - drainage	274,708	0	0	971,668	0	0	0	756,650	0	0
Infrastructure - parks	5,769,242	0	0	4,867,871	3,245,015	0	(3,245,015)	4,721,350	0	0
Infrastructure - coastal and estuary	41,356	0	0	66,738	0	0	0	375,699	0	0
Infrastructure - bridges	0	0	0	160,774	0	0	0	370,137	0	0
Infrastructure - other	8,000	0	0	387,018	0	0	0	275,634	0	0
2022-23 Capital Carryovers	21,754,285	642,012	642,012	0	0	0	0	0	0	0
<b>Total</b>	<b>39,049,348</b>	<b>642,012</b>	<b>642,012</b>	<b>14,155,734</b>	<b>4,636,167</b>	<b>0</b>	<b>(4,636,167)</b>	<b>17,438,871</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>										
Right of use - plant and equipment				0			0	642,429		
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>642,429</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>46,801,721</b>	<b>2,529,095</b>	<b>2,529,095</b>	<b>19,894,766</b>	<b>5,168,166</b>	<b>741,142</b>	<b>(4,427,024)</b>	<b>24,528,248</b>	<b>2,853,359</b>	<b>2,853,359</b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - drainage
Infrastructure - parks
Infrastructure - coastal and estuary
Infrastructure - bridges
Infrastructure - other
Right of use - plant and equipment

**By Program**

Community amenities
Recreation and culture
Transport
Other property and services

<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
\$	\$	\$
2,524,390	2,517,096	4,959,548
250,454	254,868	218,177
702,484	1,392,106	1,286,796
10,810,291	12,428,705	9,497,720
2,685,818	2,691,043	2,370,060
12,217,949	12,200,416	8,485,850
2,252,455	1,738,693	2,236,108
883,251	880,831	738,996
	203,237	203,083
757,590	341,388	579,083
<b>33,084,683</b>	<b>34,648,383</b>	<b>30,575,421</b>
2,685,818	2,832,431	2,370,060
14,852,511	14,691,374	13,651,571
13,945,997	15,048,230	12,472,823
1,600,356	2,076,348	2,080,967
<b>33,084,683</b>	<b>34,648,383</b>	<b>30,575,421</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	40 to 60 Years
Furniture and equipment	3 to 10 Years
Plant and equipment	5 Years
Infrastructure - roads	25 to 100 Years
Infrastructure - drainage	80 Years
Infrastructure - parks	5 to 100 Years
Infrastructure - coastal and estuary	20 to 50 Years
Infrastructure - bridges	60 to 100 Years
Infrastructure - other	
Right of use - plant and equipment	Based on the remaining lease



New Pedestrian Bridge Construction [335]	20	WBC	3.50%	124,010	0	(123,259)	750	(2,545)	243,718	0	(119,709)	124,010	(8,611)	243,382	0	(120,092)	123,290	(6,604)
New Road Construction [339]	22	WBC	3.50%	202,134	0	(116,617)	85,516	(5,615)	313,715	0	(11,582)	202,134	(12,357)	313,472	0	(113,063)	200,409	(9,169)
New Road Construction [342]	25	WBC	3.50%	317,132	0	(106,764)	210,367	(10,380)	425,086	0	(107,954)	317,132	(11,819)	424,889	0	(103,930)	320,960	(13,214)
WMC Tims Thicket [343]	23	WBC	3.50%	51,194	0	(15,895)	35,299	(1,685)	67,049	0	(15,855)	51,194	(2,554)	66,945	0	(15,484)	51,461	(2,096)
Road Construction [346]	11	WBC	3.50%	204,848	0	(60,718)	144,130	(6,734)	263,877	0	(59,029)	204,848	(10,107)	263,509	0	(59,172)	204,336	(8,280)
MARC Carpark [347]	10	WBC	3.50%	155,653	0	(46,123)	109,529	(5,117)	200,493	0	(44,840)	155,653	(7,680)	200,207	0	(44,949)	155,258	(6,291)
MPAC Forecourt [348]	9	WBC	3.50%	64,886	0	(19,215)	45,671	(2,133)	83,566	0	(18,680)	64,886	(3,201)	83,441	0	(18,726)	64,715	(2,622)
Mandurah Marina [352]	29	WBC	3.50%	111,888	0	(20,109)	91,780	(3,927)	132,128	0	(20,240)	111,888	(5,264)	131,936	0	(19,733)	112,203	(4,303)
MARC Carpark [354]	31	WBC	3.50%	167,836	0	(30,157)	137,679	(5,891)	198,193	0	(30,357)	167,836	(7,897)	197,910	0	(29,593)	168,318	(6,455)
Mandurah Foreshore Boardwalk Renewal [357]	34	WBC	3.50%	250,797	0	(45,269)	205,529	(8,803)	296,245	0	(45,448)	250,797	(11,801)	296,023	0	(44,419)	251,604	(9,653)
New Road Construction [359]	36	WBC	3.50%	717,010	0	(145,037)	571,973	(24,991)	864,540	0	(147,530)	717,010	(28,278)	863,839	0	(142,058)	721,781	(27,970)
Smoke Bush Retreat Footpath [361]	38	WBC	3.50%	55,942	0	(10,061)	45,881	(1,963)	66,065	0	(10,123)	55,942	(2,632)	65,962	0	(9,873)	56,090	(2,151)
New Boardwalks 18/19	42	WBC	3.50%	323,760	0	(45,513)	278,247	(9,327)	369,640	0	(45,880)	323,760	(15,659)	365,327	0	(42,735)	322,592	(12,105)
Coodanup Drive - Road Rehabilitation	46	WBC	3.50%	64,905	0	(9,100)	55,805	(1,868)	74,083	0	(9,177)	64,905	(3,139)	73,146	0	(8,544)	64,602	(2,424)
Pinjarra Road Carpark	45	WBC	3.50%	129,754	0	(18,201)	111,553	(3,735)	148,124	0	(18,370)	129,754	(6,275)	146,260	0	(17,089)	129,170	(4,847)
New Road Construction 2018/19	39	WBC	3.50%	1,009,656	0	(151,770)	857,886	(29,190)	1,172,269	0	(162,613)	1,009,656	(34,031)	1,156,574	0	(142,756)	1,013,818	(38,204)
New Road Construction 2019/20	50	WBC	3.50%	603,486	0	(87,048)	516,438	(17,688)	703,305	0	(99,819)	603,486	(10,053)	693,846	0	(81,755)	612,092	(22,981)
South Harbour Upgrade 2019/20	47	WBC	3.50%	167,292	0	(21,927)	145,366	(4,845)	189,552	0	(22,260)	167,292	(5,566)	187,347	0	(20,542)	166,804	(6,230)
New Roads 2020/21	56	WBC	3.50%	477,765	0	(61,915)	415,850	(12,689)	543,876	0	(66,111)	477,765	(4,197)	538,083	0	(56,675)	481,409	(17,929)
Carryover Roads 2020/21	64	WBC	3.50%	450,064	0	(44,030)	406,034	(15,314)	500,102	0	(50,038)	450,064	(11,615)	500,000	0	(42,518)	457,482	(16,822)
Roads 2021/22	65	WBC	3.50%	226,427	0	(22,015)	204,412	(7,657)	250,051	0	(23,624)	226,427	(6,586)	250,000	0	(21,265)	228,735	(8,411)
Carparks 2021/22	66	WBC	3.50%	150,404	0	(14,586)	135,818	(5,073)	165,673	0	(15,269)	150,404	(5,283)	165,639	0	(14,095)	151,544	(5,573)
Cambria Island Abutment Wall	70	WBC	3.50%	54,133	0	(5,194)	48,940	(1,806)	58,989	0	(4,856)	54,133	(2,895)	58,977	0	(5,024)	53,953	(1,984)
SP Halls Head PSP	22/23 19	WBC	3.50%	200,000	0	(23,733)	176,267	(5,762)	0	200,000	0	200,000	0	0	200,000	(17,007)	182,993	(6,729)
RC Peel Street Stage 3	22/23 13	WBC	3.50%	111,000	0	(13,172)	97,828	(3,370)	0	111,000	0	111,000	0	0	500,000	(42,518)	457,482	(16,822)
Senior Citizen Carpark	22/23 17	WBC	3.50%	12,000	0	(1,424)	10,576	(352)	0	12,000	0	12,000	0	0	100,000	(8,504)	91,496	(3,364)
Torcello Mews Canal PAW Renewal	22/23 20	WBC	3.50%	100,000	0	(11,866)	88,134	(2,855)	0	100,000	0	100,000	0	0	100,000	(8,504)	91,496	(3,364)
MARC Carpark Additional and overflow		WBC	3.50%	0	0	0	0	0	0	0	0	0	0	0	50,000	(4,258)	45,742	(1,682)
Halls Head Parade Car Park Stage 2a	22/23 8	WBC	3.50%	50,000	0	(5,933)	44,067	(1,582)	0	50,000	0	50,000	0	0	50,000	(4,258)	45,742	(1,682)
RC Pinjarra Road Stage 3	22/23 14	WBC	3.50%	500,000	0	(59,332)	440,668	(15,053)	0	500,000	0	500,000	0	0	0	0	0	0
RC Pinjarra Road Stage 4	22/23 15	WBC	3.50%	500,000	0	(59,332)	440,668	(14,924)	0	500,000	0	500,000	0	0	500,000	(42,518)	457,482	(16,822)
Cambria Island Abutment Walls Repair	22/23 5	WBC	3.50%	268,397	0	(31,849)	236,548	(8,695)	0	268,397	0	268,397	0	0	300,000	(25,511)	274,489	(10,093)
2022/23 Parks and Reserves Upgrades	22/23 1	WBC	3.50%	390,000	0	(46,279)	343,721	(13,025)	0	390,000	0	390,000	0	0	0	0	0	0
Mandurah Ocean Marina Chalets Refurbishment	72	WBC	3.50%	135,995	0	(12,755)	123,240	(5,048)	150,031	0	(14,035)	135,995	(4,513)	150,000	0	(12,761)	137,239	(5,047)
IT Communications Equipment [318(i)]	3	WBC	3.50%	10,648	0	(11,937)	(1,289)	(153)	29,179	0	(18,531)	10,648	(297)	30,037	0	(17,210)	12,827	(697)
IT Equipment [329(vii)]	15	WBC	2.80%	0	0	0	0	0	1	0	(1)	0	0	0	0	0	0	0
Land Purchase [330]	16	WBC	2.80%	0	0	0	0	0	3	0	(3)	0	0	0	0	0	0	0
Civic Building - Tuckey Room Extension	43	WBC	3.50%	323,385	0	(45,537)	277,848	(9,303)	369,237	0	(45,852)	323,385	(15,641)	364,576	0	(42,761)	321,815	(12,079)
2023/24 Road Upgrades	23/24 10	WBC	3.50%	0	950,000	0	950,000	(2,771)	0	0	0	0	0	0	0	0	0	0
2023/24 Road Reseal	23/24 11	WBC	3.50%	0	1,600,000	0	1,600,000	(4,667)	0	0	0	0	0	0	0	0	0	0
2023/24 Parks & Reserves Upgrades	23/24 12	WBC	3.50%	0	600,000	0	600,000	(1,750)	0	0	0	0	0	0	0	0	0	0
BR Rushton Park North Pavillion Roof	23/24 14	WBC	3.50%	0	250,000	0	250,000	(729)	0	0	0	0	0	0	0	0	0	0
Coodanup Foreshore	23/24 15	WBC	3.50%	0	1,200,000	0	1,200,000	(3,500)	0	0	0	0	0	0	0	0	0	0
Cinema HVAC Replacement	23/24 16	WBC	3.50%	0	100,000	0	100,000	(292)	0	0	0	0	0	0	0	0	0	0
Smart Street Mall	23/24 17	WBC	3.50%	0	400,000	0	400,000	(1,167)	0	0	0	0	0	0	0	0	0	0
2022/23 Capital Carryovers		WBC	3.50%	0	2,342,854	0	2,342,854	0	0	0	0	0	0	0	0	0	0	0
				23,351,434	7,442,854	(4,316,708)	26,477,580	(744,604)	23,853,143	3,866,732	(4,368,442)	23,351,434	(541,784)	23,736,319	4,159,000	(4,365,891)	23,529,428	(906,534)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
2023/24 Road Upgrades	WBC	Variable	10	3.50%	950,000	2,771	950,000	0
2023/24 Road Reseal	WBC	Variable	10	3.50%	1,600,000	4,667	1,600,000	0
2023/24 Parks & Reserves Upgrades	WBC	Variable	10	3.50%	600,000	1,750	600,000	0
BR Rushton Park North Pavilion Roof	WBC	Variable	10	3.50%	250,000	729	250,000	0
Coodanup Foreshore	WBC	Variable	10	3.50%	1,200,000	3,500	1,200,000	0
Cinema HVAC Replacement	WBC	Variable	10	3.50%	100,000	292	100,000	0
Smart Street Mall	WBC	Variable	10	3.50%	400,000	1,167	400,000	0
2022-23 Capital Carryovers	WBC	Variable	10	3.50%	2,342,854	0	2,342,854	0
					7,442,854	14,875	7,442,854	0

**(c) Unspent borrowings**

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
			\$	\$	\$	\$
Brighton Lane		Prior to 2015	43,022	0	0	43,022
Brighton Plaza		Prior to 2015	14,115	0	0	14,115
WMC Tims Thickett		2015/2016	150,000	0	0	150,000
Pinjarra Road Carpark		2019/2020	11	0	0	11
Lakelands DOS		2019/2020	20,000	0	0	20,000
Halls Head Recycled Water		2019/2020	29,927	0	0	29,927
Mandurah Ocean Marina Chalets Refurbishment		2021/2022	53,059	0	0	53,059
2022-23 Capital Carryovers		2022/2023	1,427,938	(1,427,938)	0	0
			1,738,072	(1,427,938)	0	310,134

**(d) Credit Facilities**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	700,000	700,000	700,000
Credit card balance at balance date	35,000	35,000	35,000
<b>Total amount of credit unused</b>	735,000	735,000	735,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	26,477,580	23,351,434	23,529,428

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	2023/24 Budget	Budget Lease	2023/24 Budget	Actual Principal	2022/23 Actual	2022/23 Actual	Actual Lease	2022/23 Actual	Budget	2022/23 Budget	2022/23 Budget	Budget Lease	2022/23 Budget
					Principal 1 July 2023	New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2024	Lease Interest Repayments		Principal 1 July 2022	New Leases	Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments	Principal 1 July 2022	New Leases	Principal repayments	Lease Principal outstanding 30 June 2023
Gym Equipment		MAIA - MARC Equipment			\$ 8,359	\$ 147,577	\$ (110,671)	\$ 48,465	\$ (3,200)	\$ 146,428	\$ 15,373	\$ (154,885)	\$ 8,359	\$ (1,443)	\$ 146,428	\$ 74,054	\$ (210,278)	\$ 10,204	\$ (3,675)
Software		MAIA - Business Systems			18,357	54,587	(71,774)	2,822	(1,652)	28,350	73,097	(83,550)	18,357	(460)	28,350	54,587	(81,768)	1,169	(1,782)
IT Equipment		HP and Fuji			325,856	820,080	(276,463)	882,865	(13,392)	255,014	275,271	(213,384)	325,856	(8,955)	255,014	134,714	(201,941)	187,787	(5,845)
Survey Equipment		MAIA - Survey			212,804	0	(54,070)	165,256	(6,522)	21,892	245,583	(57,475)	212,804	(2,804)	17,680	375,225	(90,429)	302,476	(2,250)
Records - Postage Meter		Pitney Bowes			0	0	0	0	0	0	6,150	(6,244)	0	(94)	0	3,849	(3,783)	66	(117)
					565,376	1,022,244	(512,978)	1,099,408	(24,766)	451,684	615,474	(515,538)	565,376	(13,756)	447,472	642,429	(588,199)	501,702	(13,669)

**MATERIAL ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.



**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24	2023/24	2023/24	2023/24	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23
	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Building Reserve	1,282,364	30,556	0	1,312,920	1,627,162	52,342	(397,140)	1,282,364	947,695	12,443	0	960,138
(b) Cash in Lieu of Parking Reserve	487,265	11,825	0	499,075	6,412	0	487,850	481,334	6,412	0	0	494,796
(c) Asset Management Reserve	26,446,182	5,075,643	(11,434,826)	20,089,999	15,417,286	13,723,878	(2,691,962)	#####	10,752,634	2,119,918	(897,474)	11,975,078
(d) Cultural Centre Reserve	2,480	0	0	2,480	215,975	0	(213,495)	2,480	2,480	0	0	2,480
(e) Sustainability Reserve	409,106	9,748	(100,000)	318,854	531,204	4,902	(127,000)	409,106	373,345	4,902	(77,000)	301,247
(f) Waste Facilities Reserve Fund	5,028,905	304,289	0	5,333,194	6,053,666	41,850	(1,066,611)	5,028,905	4,419,449	41,850	(1,306,916)	3,154,383
(k) Traffic Bridge Reserve	0	0	0	0	0	0	0	0	0	0	0	(114)
(l) Interest Free Loans Reserve	145,562	0	0	145,562	0	0	0	145,562	325	0	0	325
(s) CLAG Reserve	11,933	284	0	12,217	11,917	16	0	11,933	1,182	16	0	1,198
(u) Mandurah Ocean Marina Reserve	180,368	4,298	0	184,666	177,997	2,371	0	180,368	180,577	2,371	0	182,948
(v) Waterways Reserve	757,688	18,054	0	775,742	811,550	9,515	(63,377)	757,688	724,745	9,515	(63,377)	670,883
(z) Port Mandurah Canals Stage 2 Maintenance Reserve	94,352	2,248	0	96,600	83,112	1,240	0	94,352	94,438	1,240	0	95,678
(y) Mariners Cove Canals Reserve	85,967	2,048	0	88,015	84,837	1,130	0	85,967	86,065	1,130	0	87,195
(z) Port Bouvard Canal Maintenance Contributions Reserve	270,586	6,448	0	277,034	267,030	3,556	0	270,586	270,874	3,556	0	274,430
(a) Unspent Grants Reserve	8,773,649	0	(1,282,917)	7,490,732	8,773,649	463,897	(463,897)	8,773,649	3,224,965	0	(3,139,113)	85,852
(ad) Leave Reserve	3,686,215	0	(964,133)	2,722,082	4,592,006	0	(905,791)	3,686,215	4,663,760	0	(905,791)	3,757,969
(af) Bushland Protection Reserve	1,524,730	236,332	0	1,761,062	1,307,640	217,090	0	1,524,730	1,301,700	217,090	0	1,518,790
(ah) Coastal Storm Contingency Reserve	261,937	6,241	0	268,178	258,494	3,443	0	261,937	262,219	3,443	0	265,662
(ai) Digital Futures Reserve	57,795	1,377	0	59,172	56,866	929	0	57,795	70,768	929	0	71,697
(am) Decked Carparking Reserve	1,022,955	24,354	0	1,048,409	1,008,622	13,433	0	1,022,955	1,023,157	13,433	0	1,036,590
(an) Specified Area Rates - Waterside Canals	111,730	2,662	(6,738)	107,654	119,972	1,496	(6,738)	111,730	113,936	1,496	(6,738)	108,696
(ao) Specified Area Rates - Port Mandurah Canals	277,919	71,662	0	349,581	212,247	66,803	(1,131)	277,919	144,978	66,803	(1,131)	210,650
(ap) Specified Area Rates - Mandurah Quay Canals	234,213	32,442	0	266,655	222,331	11,882	0	234,213	222,158	11,882	0	234,040
(aq) Specified Area Rates - Mandurah Ocean Marina	721,040	166,328	0	887,368	564,257	156,783	0	721,040	410,720	156,783	0	567,503
(ar) Specified Area Rate - Port Bouvard Canals	141,137	3,881	0	145,018	131,740	9,397	0	141,137	122,542	2,197	0	124,739
(as) Specified Area Rate - Mariners Cove	5,083	932	0	6,015	10,331	69	(5,317)	5,083	5,201	69	(5,317)	47
(at) Specified Area Rate - Eastport	44,336	1,909	0	46,245	43,891	476	(31)	44,336	36,288	476	(31)	36,733
(au) Sports Club Maintenance Levy Reserve	257,226	18,129	0	275,355	242,545	14,681	0	257,226	204,217	2,681	0	206,898
(av) City Centre Land Acquisition Reserve	924,146	22,021	0	946,167	1,010,931	13,215	(100,000)	924,146	1,006,509	13,215	(100,000)	919,724
(aw) Lakelands Community Infrastructure Reserve	1,116,802	26,611	0	1,143,413	1,102,123	14,679	0	1,116,802	1,118,005	14,679	0	1,132,684
(ax) Plant Reserve	571,082	13,608	0	584,700	34,510	(1,477,478)	571,092	34,510	2,014,060	10,966	0	946,205
(az) Workers Compensation Reserve	549,038	13,083	0	562,121	673,563	6,349	(130,874)	549,038	483,542	6,349	0	489,891
(ba) Restricted Cash Reserve	2,060,942	19,890	(1,095,943)	984,889	3,040,759	1,161,214	(2,141,031)	2,060,942	2,004,924	0	(130,000)	1,874,924
(bb) Transform Mandurah Funding Program Reserve	834,729	0	0	834,729	0	834,729	0	834,729	0	0	0	0
(bc) Mandurah Quay Seawall Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(bd) Community Safety	500,000	0	0	500,000	0	500,000	0	500,000	0	0	0	0
(be) Public Art Reserve	305,000	0	0	305,000	0	305,000	0	305,000	0	0	0	0
	59,187,160	6,126,703	(14,884,557)	50,429,303	51,301,746	17,677,287	(9,791,873)	#####	35,596,909	2,725,844	(6,632,888)	31,689,865

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Building Reserve		Building - Future new building capital requirements
(b) Cash in Lieu of Parking Reserve		Parking - Provide additional parking areas
(c) Asset Management Reserve		Asset Management - Renewal and upgrade of current infrastructure
(d) Cultural Centre Reserve		Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
(e) Museum Reserve		Museum - Operation of museum
(f) Property Acquisition Reserve		Property Acquisition - Future property purchases in areas other than the City Centre
(g) Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
(h) Aquatic and Recreation Centre Reserve		Aquatic and Recreation Centre - Future reconstruction of Mandurah Aquatic & Recreation Centre & additional swimming space
(i) Waste Facilities Reserve Fund		Waste Facilities Reserve Fund - Future waste treatment initiatives
(j) Community Improvements Reserve		Community Improvements - Provision of community facilities
(k) Traffic Bridge Reserve		Traffic Bridge - Replacement of Mandurah Traffic Bridge
(l) Tims Thicket Septage Reserve		Tims Thicket Septage - Future site restoration
(m) Tims Thicket Inert Reserve		Tims Thicket Inert - Future site restoration and development
(n) Inert Landfill Reserve		Inert Landfill - Future site restoration and development
(o) Road Network Reserve		Road Network - Future road improvement schemes
(p) Arts and Craft Centre Reserve		Arts and Craft Centre - Provision of new arts and craft facility
(q) Sand Pit Restoration Reserve		Sand Pit Restoration - Costs associated with closure of Red Road site
(r) Interest Free Loans Reserve		Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
(s) CLAG Reserve		CLAG - Continuous Local Authority Group for control of mosquitoes
(t) Emergency Relief Fund Reserve		Emergency Relief Fund - Capital grants to local emergency service groups. Availability of funds for emergencies/disaster in Mandurah
(u) Mandurah Ocean Marina Reserve		Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
(v) Waterways Reserve		Waterways - Future maintenance/asset replacement of specific waterways infrastructure
(w) Interest on Investments Reserve		Interest on Investments - Allocation for once-off purchases
(x) Port Mandurah Canals Stage 2 Maintenance Reserve		Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
(y) Mariners Cove Canals Reserve		Mariners Cove Canals - Future maintenance of canals
(z) Port Bouvard Canal Maintenance Contributions Reserve		Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
(aa) Soccer Club Rooms Refurbishment Reserve		Soccer Club Rooms Refurbishment - To maintain presentation and functionality of the Club House
(ab) Cash in Lieu POS Contributions Reserve		Cash in Lieu POS Contributions - Contributions received in accordance with Planning & Development Act
(ac) Unspent Grants Reserve		Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure.
(ad) Leave Reserve		Long Service Leave - To fund the long service and sick leave liability of Council's staff
(ae) Carbon Offset Reserve		Carbon Offset - Fund initiatives which provide an offset to the environmental impact of the City's waste management activities.
(af) Bushland Protection Reserve		Bushland Protection - For the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefit
(ag) Port Bouvard Surf Life Saving Clubrooms Reserve		Port Bouvard Surf Life Saving Clubrooms - To maintain presentation and functionality of the Club House
(ah) Coastal Storm Contingency Reserve		Coastal Storm Contingency Reserve - Provide for coastal emergency works due to storm damage
(ai) Refurbishment Bortolo Pavilion Reserve		Refurbishment Bortolo Pavilion - To maintain presentation and functionality of the Club House.
(aj) Refurbishment Rushton Park Reserve		Refurbishment Rushton Park - To maintain presentation and functionality of the Club House.
(ak) Refurbishment Meadow Springs Pavilion Reserve		Refurbishment Meadow Springs Pavilion - To maintain presentation and functionality of the Club House
(al) Digital Futures Reserve		Digital Futures - Fund development, investigation or commissioning of digital technology initiatives.
(am) Decked Carparking Reserve		Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
(an) Specified Area Rates - Waterside Canals		Specified Area Rates - Waterside Canals - Future maintenance of canals.
(ao) Specified Area Rates - Port Mandurah Canals		Specified Area Rates - Port Mandurah Canals - Future maintenance of canals.
(ap) Specified Area Rates - Mandurah Quay Canals		Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals.
(aq) Specified Area Rates - Mandurah Ocean Marina		Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina.
(ar) Specified Area Rate - Port Bouvard Canals		Specified Area Rate - Port Bouvard Canals - Future maintenance of canals.
(as) Specified Area Rate - Mariners Cove		Specified Area Rate - Mariners Cove - Future maintenance of canals.
(at) Specified Area Rate - Eastport		Specified Area Rate - Eastport - Future maintenance of canals.
(au) Sports Club Maintenance Levy Reserve		Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
(av) City Centre Land Acquisition Reserve		City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
(aw) City Facility Relocation Reserve		City Facility Relocation Reserve - To fund long term strategic relocation of city facilities
(ax) Lakelands Community Infrastructure Reserve		Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
(ay) Plant Reserve		Plant reserve - Replacement of heavy plant and equipment
(az) Workers Compensation Reserve		Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be
(ba) Restricted Cash Reserve		Restricted cash carried forward for future use.
(bb) Transform Mandurah Funding Program Reserve		To progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic as
(bc) Mandurah Quay Seawall Reserve		For future maintenance/asset replacement of Mandurah Quay seawall
(bd) Community Safety		To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve.
(be) Public Art Reserve		To fund public art throughout the City of Mandurah district.

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11. PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**Health**

To provide an operational framework for environmental and community health.

Supervision of local laws, food control, mosquito and disease control.

**Education and welfare**

To provide services to disadvantaged persons, the elderly, children and youth.

Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.

**Community amenities**

To provide services required by the community.

Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.

**Recreation and culture**

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Maintenance of halls, parks, playgrounds, sports grounds, recreation centres, various reserves and beaches; operation of libraries and other arts and cultural facilities.

**Transport**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, drainage, works, footpaths, parking facilities and traffic signs. Maintenance of bus shelters and cleaning of streets.

**Economic services**

To help promote the local government and its economic wellbeing.

Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.

**Other property and services**

To monitor and control operating accounts.

Private works, administration and public works overheads, works depots and council plant operations.

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

	<b>2023/24</b>	<b>2022/23</b>	<b>2022/23</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	0	0	2,133
General purpose funding	96,879,444	91,509,874	89,033,762
Law, order, public safety	554,681	866,378	668,962
Health	250,173	215,755	236,162
Education and welfare	485,578	455,744	455,911
Community amenities	17,957,806	18,331,078	17,915,997
Recreation and culture	6,355,461	6,661,021	6,258,962
Transport	2,677,792	2,673,308	2,540,312
Economic services	2,002,587	2,483,626	1,950,526
Other property and services	240,421	277,060	132,405
	<b>127,403,943</b>	<b>123,473,844</b>	<b>119,195,132</b>
<b>Grants, subsidies and contributions</b>			
Governance	2,276	233	0
General purpose funding	3,871,997	817,298	3,343,273
Law, order, public safety	203,324	192,681	159,717
Health	265,280	273,676	294,715
Education and welfare	123,618	37,953	219,757
Community amenities	268,110	114,745	5,720
Recreation and culture	799,505	974,029	574,182
Transport	434,881	370,832	226,216
Economic services	2,080	21,658	2,080
Other property and services	1,250,385	407,823	86,700
	<b>7,221,456</b>	<b>3,210,928</b>	<b>4,912,360</b>
<b>Capital grants, subsidies and contributions</b>			
Recreation and culture	11,645,339	4,526,953	1,726,198
Transport	3,532,481	0	3,536,185
Other property and services	0	2,251,341	0
	<b>15,177,820</b>	<b>6,778,294</b>	<b>5,262,383</b>
<b>Total Income</b>	<b>149,803,219</b>	<b>133,463,066</b>	<b>129,369,875</b>
<b>Expenses</b>			
Governance	(6,167,735)	(5,522,968)	(5,548,159)
General purpose funding	(1,904,657)	(2,292,858)	(2,534,067)
Law, order, public safety	(4,010,493)	(3,832,654)	(3,730,070)
Health	(2,457,660)	(2,329,675)	(2,430,509)
Education and welfare	(4,957,938)	(4,420,898)	(4,847,856)
Community amenities	(26,162,251)	(19,946,411)	(24,973,527)
Recreation and culture	(52,289,868)	(47,705,613)	(48,491,305)
Transport	(28,225,446)	(31,821,987)	(25,263,267)
Economic services	(6,514,790)	(5,332,213)	(6,325,343)
Other property and services	(21,192,982)	(20,418,684)	(18,849,563)
<b>Total expenses</b>	<b>(153,883,820)</b>	<b>(143,623,961)</b>	<b>(142,993,666)</b>
<b>Net result for the period</b>	<b>(4,080,601)</b>	<b>(10,160,895)</b>	<b>(13,623,791)</b>

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**12. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
Investments			
- Reserve accounts	950,000	861,071	300,000
- Other funds	2,090,558	1,887,505	540,000
Other interest revenue	700,000	751,873	640,000
	<b>3,740,558</b>	<b>3,500,449</b>	<b>1,480,000</b>

\* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

**(b) Other revenue**

Reimbursements and recoveries	66,631	311,180	796,103
	<b>66,631</b>	<b>311,180</b>	<b>796,103</b>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	132,841	117,000	124,500
	<b>132,841</b>	<b>117,000</b>	<b>124,500</b>

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	744,604	541,784	906,534
expense on lease liabilities (refer Note 8)	24,766	13,756	13,669
Other finance costs	356,255	306,139	302,726
	<b>1,125,625</b>	<b>861,679</b>	<b>1,222,929</b>

**(e) Low Value lease expenses**

Office equipment	402,633		402,633
Software	16,064		16,064
Gymnasium equipment	9,454		9,454
	<b>428,151</b>	<b>0</b>	<b>428,151</b>

**10 REVENUE RECOGNITION**

**MATERIAL ACCOUNTING POLICIES**

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by Council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Elected member - Mayor Williams</b>			
Mayor's allowance	93,380	91,997	91,997
Meeting attendance fees	49,435	48,704	48,704
Other expenses	1,749	907	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	8,000	12,405	8,000
	156,064	157,513	153,840
<b>Elected member - Cr Knight</b>			
Deputy Mayor's allowance	7,208	22,999	22,999
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	668	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Travel and accommodation expenses	0	476	0
Annual allowance for training and development	1,235	1,410	4,000
	20,239	61,523	64,608
<b>Elected member - Cr Pember</b>			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	500	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	0	4,000
	13,032	36,470	41,609
<b>Elected member - Cr Schumacher</b>			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,649
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	0	4,000
	42,209	35,970	41,619
<b>Elected member - Cr Jackson</b>			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	9,213	4,000
	42,209	45,183	41,609
<b>Elected member - Cr P Rogers</b>			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	0	1,639
Annual allowance for ICT expenses	1,081	4,000	3,500
Annual allowance for training and development	1,235	911	4,000
	13,032	37,381	41,609
<b>Elected member - Cr Green</b>			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	446	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	1,324	4,000
	13,032	37,740	41,609
<b>Elected member - Cr Di Prinzio</b>			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	0	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	0	4,000
	13,032	35,970	41,609
<b>Elected member - Cr Zilani</b>			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	560	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	1,216	4,000
	13,032	37,746	41,609
<b>Elected member - Cr Wilkins</b>			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	0	4,000
	42,209	35,970	41,609
<b>Elected member - Cr Kearns</b>			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	6,480	4,000
	42,209	42,450	41,609
<b>Elected member - Cr Burns</b>			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	9,213	4,000
	42,209	45,183	41,609
<b>Elected member - Cr Pond</b>			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	500	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	9,213	4,000
	42,209	45,683	41,609
<b>Elected member - 6 new or re-elected councillors</b>			
Deputy Mayor Allowance	16,137	0	0
Meeting attendance fees	136,703	0	0
Other expenses	7,254	0	0
Annual allowance for ICT expenses	14,516	0	0
Annual allowance for training and development	16,590	0	0
	191,201	0	0
<b>Total Elected Member Remuneration</b>	<b>685,917</b>	<b>654,781</b>	<b>676,158</b>
Mayor's allowance	93,380	91,997	91,997
Deputy Mayor's allowance	23,345	22,999	22,999
Meeting attendance fees	444,955	438,344	438,344
Other expenses	22,737	3,581	21,318
Annual allowance for ICT expenses	45,500	46,000	45,500
Travel and accommodation expenses	0	476	0
Annual allowance for training and development	56,000	51,384	56,000
	685,917	654,781	676,158

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**14. TRUST FUNDS**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
	\$	\$	\$	\$
Cash in Lieu	1,395,954	0	(350,000)	1,045,954
	1,395,954	0	(350,000)	1,045,954

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**15. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	916,887	1,061,332	764,598
Law, order, public safety	554,119	655,925	590,662
Health	250,173	214,046	236,162
Education and welfare	485,578	452,784	454,845
Community amenities	17,937,805	18,008,323	17,660,037
Recreation and culture	6,355,461	6,628,739	5,992,406
Transport	2,219,771	2,209,117	2,038,724
Economic services	2,002,587	2,480,613	1,950,526
Other property and services	199,971	240,075	82,764
	<b>30,922,352</b>	<b>31,950,954</b>	<b>29,770,724</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.



CITY OF MANDURAH  
 SUPPLEMENTARY BUDGET INFORMATION - CAPITAL WORKS PROGRAM  
 FOR THE YEAR ENDED 30 JUNE 2024

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding					
						Grants	Contributions	Proceeds	Reserves	Loans	Muni			
LTFP New & Major Upgrades	Buildings and Community Facilities		23-24 Administration Centre - HVAC Renewal Design	Renewal of Administration Centre HVAC system (Design).	112,421	-	-	-	-	-	112,421			
			23-24 Automatic Transfer Switch for the MARC Generator	Installation of an automatic transfer switch for the MARC generator.	56,175	-	-	-	-	-	56,175			
			23-24 Cinema HVAC Replacement	Full replacement of the Cinema HVAC system.	224,710	-	-	-	100,000	100,000	24,710			
			23-24 Dawesville Community Centre	Detailed design and construction of multipurpose community centre to serve Dawesville and South district population for at least next 30 years. A vibrant meeting place at the heart of southern Mandurah for people of all ages abilities and cultural backgrounds.	2,247,318	2,000,000	-	-	-	-	247,318			
			23-24 Enhancements to Reserve Changerooms (unisex amenities)	Enhancements of the Change Rooms amenities to accommodate the growth in female sport.	112,421	-	-	-	-	-	112,421			
			23-24 MPAC Flytower Roof and Cladding Renewal	Renewal of MPAC Flytower Roof and Cladding.	168,597	150,000	-	-	-	-	18,597			
			23-24 MPAC Minor Renewal & Upgrade Works	Refurbishment of the MPAC.	337,131	-	-	-	300,000	-	37,131			
			23-24 Solar Plan	2023/24 Solar Plan.	56,175	-	-	-	50,000	-	6,175			
			23-24 MPAC HVAC Renewal (Design)	Renewal of MPAC HVAC system (Design).	224,710	-	-	-	200,000	-	24,710			
			Furniture & Equipment			23-24 Christmas Decorations Program	Implementation of the City's Christmas Strategy to decorate within the City, along Eastern Foreshore, Mandar Square and Stitgray Point.	170,001	-	-	-	-	-	170,001
						23-24 CSRFF Program - Small Grants	To pre allocate an amount of money for the sport and recreation club requests through the Community Sport and Recreation Facility Fund.	150,000	-	-	-	-	-	150,000
						23-24 Upgrade the WMC CCTV Server	Upgrade existing WMC CCTV server to a larger size.	8,000	-	-	-	8,000	-	-
			Parks and Open Space			Yalgorup National Park	Complete construction of the Yalgorup NP northern access road. Subject to the specific outcomes of the detailed design process, implement the recommended Eco-Tourism Product Development – Stage 1 activities which is likely to include; Yalgorup Beach Experience - Tims Thicket Rd to White Hills Rd.	100,000	100,000	-	-	-	-	-
						23-24 Bin Enclosures Upgrade	23/24 Bin Enclosures Upgrade.	58,131	-	-	-	50,000	-	8,131
						23-24 Blythwood Reserve	Redevelop Blythwood Reserve.	332,257	-	-	-	-	200,000	132,257
	23-24 Coodanup Foreshore	Implementation of the Coodanup FS Landscape Masterplan.				1,379,218	-	-	-	150,000	1,200,000	29,218		
	23-24 Merlin Street Activation Plan - Implementation	Implementation of Merlin Street Reserve Activation Plan.				417,234	150,000	-	-	250,000	-	17,234		
	23-24 North Mandurah Irrigation Water Supply	To build production bore infrastructure to enable access to the superficial aquifer which will provide a dual aquifer water source for Lakelands, Rushton Park, Bortolo Oval, Eastern Foreshore, Mandurah Ocean Marina and Mariners Cove.				182,234	-	-	-	-	-	182,234		
	23-24 Wilderness Reserve	Redevelop Wilderness Reserve.				537,192	-	-	-	-	400,000	137,192		
	23-24 Major Public Artworks	Cumulative funds to commission large scale public artworks.				90,000	-	-	-	-	-	90,000		
	23-24 Dawesville Channel SE Foreshore Upgrade Stage 1	Design and implementation of Dawesville Foreshore Reserve upgrade.				825,136	350,000	-	-	450,000	-	25,136		
	23-24 Dawesville Channel SE Foreshore Upgrade	Design of Carpark to support SE Foreshore Upgrade.				20,829	-	-	-	-	-	20,829		
	23-24 Dawesville Channel SE Foreshore - Car Park Design	Design of Carpark to support SE Foreshore Upgrade.				17,659	-	-	-	-	-	17,659		
	23-24 Ormsby Terrace Car Park	Ormsby Tce Carpark upgrades (Design).				68,037	-	-	-	-	-	68,037		
	Roads and Transport			23-24 WMC Road Reseal	Road Reseal at the front of the Waste Management Centre (between incoming weighbridge and front entrance).	49,100	-	-	-	40,000	-	9,100		
	<b>LTFP New &amp; Major Upgrades Total</b>					<b>7,944,686</b>	<b>2,750,000</b>	<b>-</b>	<b>-</b>	<b>1,598,000</b>	<b>1,900,000</b>	<b>1,696,686</b>		
	LTFP Renewal/Upgrade Program		Buildings Renewal Program	23-24 BR Avalon Foreshore Ablution Building Renewal (Design)	Renewal of Avalon Foreshore Ablution services.	45,850	-	-	-	-	-	45,850		
				23-24 BR Billy Dower Youth Centre Flooring	Renewal of Billy Dower Youth Centre Flooring.	41,561	-	-	-	-	-	41,561		
				23-24 BR EMCC - Mandurah Community Centre Flooring	Renewal of EMCC - Mandurah Community Centre Flooring.	129,247	-	-	-	-	-	129,247		
23-24 BR EMCC - Tuart Avenue Building Flooring				Renewal of EMCC - Tuart Avenue Building Flooring.	59,528	-	-	-	-	-	59,528			
23-24 BR Falcon Library Flooring				Renewal of Falcon Library Flooring.	48,267	-	-	-	-	-	48,267			
23-24 BR Falcon Library HVAC				Renewal of Falcon Library HVAC.	56,175	-	-	-	-	-	56,175			
23-24 BR Lions Club of Mandurah Flooring				Renewal of Lions Club Flooring.	20,179	-	-	-	-	-	20,179			
23-24 BR Mandurah Bowling and Recreation Club Flooring				Renewal of Mandurah Bowling and Recreation Club Flooring.	33,723	-	-	-	-	-	33,723			
23-24 BR Mandurah Community Museum House Flooring				Renewal of Mandurah Community Museum House Flooring.	28,088	-	-	-	-	-	28,088			
23-24 BR Rushton Park Stadium Flooring				Renewal of Rushton Park Stadium Flooring.	157,335	-	-	-	150,000	-	7,335			
23-24 BR Rushton Park North Pavilion Roof				Renewal of Rushton Park North Pavilion.	393,307	-	-	-	-	250,000	143,307			
23-24 BR Civic Centre HVAC & Roof (Design)				Renewal of Civic Centre Roof and HVAC Design.	231,117	-	-	-	200,000	-	31,117			
<b>Buildings Renewal Program Total</b>					<b>1,244,376</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>250,000</b>	<b>644,376</b>				
Boardwalks Renewal Program						23-24 BW Henson St Beach Access	Renewal of Henson St Beach Access.	138,781	-	-	-	-	-	138,781
						23-24 BW Warrungup Spring Reserve Boardwalk (Design)	Renewal of Warrungup Spring Reserve Boardwalk (Design).	27,699	-	-	-	-	-	27,699
	23-24 BW Westview Parade Foreshore Boardwalk Renewal	Renewal of Westview Parade Foreshore Boardwalk.	25,243			-	-	-	-	-	25,243			
<b>Boardwalks Renewal Program Total</b>					<b>191,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191,723</b>				
Fencing Renewal Program			23-24 FR Fisheries Boatshed (Soldiers Cove Terrace)	Renewal of Fisheries Boatshed (Soldiers Cove Terrace) Garrison fencing.	12,802	-	-	-	-	-	12,802			
			23-24 FR Island Point	Renewal of Island Point DBCA fencing.	91,330	-	-	-	-	-	91,330			
			23-24 FR Orion Reserve	Renewal of Orion Reserve beachfront and accessway Fencing.	10,858	-	-	-	-	-	10,858			
			23-24 FR Rushton Park - Tennis Centre	Renewal of Rushton Park - Tennis Centre chain mesh Fencing.	129,107	-	-	-	-	-	129,107			
			23-24 FR Sabina DR Foreshore & Madora Bay Karinga Foreshore	Renewal of Sabina Drive Foreshore & Madora Bay Karinga Foreshore beachfront and accessway Fencing.	60,930	-	-	-	-	-	60,930			
			23-24 FR San Remo Beach & Eros Reserve	Renewal of San Remo Beach & Eros Reserve beachfront and accessway Fencing.	39,706	-	-	-	-	-	39,706			
<b>Fencing Renewal Program Total</b>					<b>430,676</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>430,676</b>				

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding			
						Grants	Contributions	Proceeds	Reserves	Loans	Muni	
LTFP Renewal/Upgrade Program		Parks Renewal Program	23-24 PR BBQ Renewal Program	2023/24 BBQ Renewal Program.	215,841	-	-	-	-	-	215,841	
			23-24 PR Falcon Reserve	Dugout Renewal at Falcon Reserve.	34,751	-	-	-	-	-	34,751	
			23-24 PR Parks Furniture Renewal	2023/24 Parks Furniture Renewal.	28,965	-	-	-	-	-	28,965	
			23-24 PR Performing Arts Centre - Retaining Wall	Performing Arts Centre - Retaining Wall Renewal.	48,726	-	-	-	-	-	48,726	
			23-24 PR Quandana Reserve	Quandana Reserve - Minor Structure Renewal.	69,636	-	-	-	-	-	69,636	
			23-24 PR Rushton Park	Rushton Park - Dugout Renewal.	51,313	-	-	-	-	-	51,313	
			23-24 PR Synthetic Turf Renewal	2023/24 Synthetic Turf Renewal.	42,186	-	-	-	-	42,186		
					<b>511,419</b>	-	-	-	-	<b>511,419</b>		
		Playground Renewal Program	23-24 PGR Abraham France	Playground Renewal of Abraham France.	12,540	-	-	-	-	-	12,540	
			23-24 PGR Blythwood Reserve	Playground Renewal of Blythwood Reserve.	54,826	-	-	-	-	-	54,826	
			23-24 PGR Coodanup Community Centre	Playground Renewal of Coodanup Community Centre.	39,964	-	-	-	-	-	39,964	
			23-24 PGR Floribunda Park Stage 1	Playground Renewal of Floribunda Park (Stage 1).	36,702	-	-	-	-	-	36,702	
			23-24 PGR Montego Reserve	Playground Renewal of Montego Reserve.	57,831	-	-	-	-	-	57,831	
					<b>200,963</b>	-	-	-	-	<b>200,963</b>		
		Softfall Replacement Program	23-24 SF Catapillar Park	Renewal of Softfall Rubber at Caterpillar Park.	21,283	-	-	-	-	-	21,283	
			23-24 SF Floribunda Park	Renewal of Softfall Rubber at Floribunda Park.	43,345	-	-	-	-	-	43,345	
			23-24 SF Keith Holmes Reserve	Renewal of Softfall Rubber at Keith Holmes Reserve.	27,183	-	-	-	-	-	27,183	
			23-24 SF Badgerup Park	Renewal of Softfall rubber at Badgerup Park.	60,669	-	-	-	-	-	60,669	
					<b>152,481</b>	-	-	-	-	<b>152,481</b>		
		Plant & Machinery Renewal Program	Miscellaneous Equipment	2023/2024 Program.	78,500	-	-	13,829	-	-	64,671	
			Parks and Mowers	2023/2024 Program.	375,000	-	-	94,992	-	-	280,008	
			Replacement Light Commercial Vehicles	2023/2024 Program.	704,000	-	-	349,637	-	-	354,363	
			Replacement Light Passenger Vehicles	2023/2024 Program.	455,500	-	-	193,918	-	-	261,582	
			Trailers	2023/2024 Program.	18,000	-	-	2,201	-	-	15,799	
			Trucks and Buses	2023/2024 Program.	774,500	-	-	232,506	-	-	541,994	
					<b>2,405,500</b>	-	-	<b>887,083</b>	-	<b>1,518,417</b>		
		Discretionary Traffic Management Program	23-24 TM Esperance Avenue Pedestrian Refuge	TM Esperance Avenue - Traffic Management.	40,111	-	-	-	-	-	40,111	
			23-24 TM Halls Head Parade & Leighton Road Intersection	Halls Head Parade & Leighton Road raised intersection treatment.	75,370	-	-	-	-	-	75,370	
			23-24 TM Sapphire Cove ACROD Bay	Sapphire Cove ACROD Bay installation.	24,436	-	-	-	-	-	24,436	
					<b>139,917</b>	-	-	-	-	<b>139,917</b>		
		Local Area Traffic Management Program	23-24 TM Clarice St	Clarice St - Traffic Management (State Blackspot).	244,671	146,666	-	-	-	-	98,005	
			23-24 TM Mandurah Tce/Adonis Rd	Mandurah Tce/Adonis Rd - Traffic Management (State Blackspot).	70,455	38,440	-	-	-	-	-	32,015
			23-24 TM Meadow Springs Drive Bridge	Meadow Springs Drive Bridge - Traffic Management Design.	51,437	-	-	-	-	-	-	51,437
			23-24 TM Wanjeep St	Wanjeep St - Traffic Management (State Blackspot).	422,616	263,333	-	-	-	-	-	159,283
			23-24 TM White Hill Road	White Hill Rd - Road Sealing (State Blackspot).	570,743	353,334	-	-	-	-	-	217,409
					<b>1,359,921</b>	<b>801,773</b>	-	-	-	<b>558,148</b>		
		Road Renewal Rehabilitation Program	23-24 RR Guillardon Tce/Karringa Rd	Guillardon Tce/Karringa Rd - Road Rehabilitation	481,047	-	-	-	-	390,000	91,047	
			23-24 RR Mayfair Mews	Mayfair Mews - Road Rehabilitation	309,729	250,000	-	-	-	-	-	59,729
			23-24 RR Quarry Way	Quarry Way - Road Rehabilitation	614,742	500,000	-	-	-	-	-	114,742
			23-24 RR Tara St	Tara St Rd - Road Rehabilitation	161,193	45,000	-	-	-	-	90,000	26,193
					<b>1,566,710</b>	<b>795,000</b>	-	-	<b>480,000</b>	<b>291,710</b>		
		Road Renewal Resurface Program	23-24 RS Balwina Court	Balwina Court - Road Resurface.	90,995	-	-	-	50,000	-	40,995	
			23-24 RS Castlward St	Castlward St - Road Resurface.	48,347	-	-	-	35,000	-	-	13,347
			23-24 RS Dalby St	Dalby St - Road Resurface.	65,471	50,000	-	-	-	-	-	15,471
			23-24 RS Leyburn Drv	RS Leyburn Drv - Road Resurface.	224,216	45,708	-	-	-	-	150,000	28,508
			23-24 RS Soldiers Cove Tce and Bolton St	Soldiers Cove Tce and Bolton St - Road Resurface.	146,427	-	-	-	-	-	80,000	66,427
			23-24 RS Tara St	Tara St - Road Resurface.	87,595	-	-	-	-	55,000	-	32,595
			23-24 RS Thisbe Drv	Thisbe Drv - Road Resurface.	102,182	-	-	-	60,000	-	-	42,182
			23-24 RS Westbourne Pass	Westbourne Pass - Road Resurface.	161,906	-	-	-	-	-	100,000	61,906
			23-24 RS Cambridge Drv	Cambridge Drv - Road Resurface.	307,903	-	-	-	-	-	250,000	57,903
			23-24 RS Carter St	Carter St - Road Resurface.	45,347	-	-	-	35,000	-	-	10,347
			23-24 RS Charon Rd	Charon Rd - Road Resurface.	196,092	150,000	-	-	-	-	-	46,092
			23-24 RS Council Cl	Council Cl - Road Resurface.	63,471	-	-	-	-	50,000	-	13,471
			23-24 RS Dior Place	Dior Place - Road Resurface.	73,471	-	-	-	-	50,000	-	23,471
			23-24 RS Everlasting Retreat	Everlasting Retreat - Road Resurface.	201,092	-	-	-	-	-	150,000	51,092
			23-24 RS Glenroy Drv	Glenroy Drv - Road Resurface.	37,347	-	-	-	-	-	-	37,347
			23-24 RS Harvey View Drv	Harvey View Drv - Road Resurface.	141,844	-	-	-	-	-	100,000	41,844
			23-24 RS Hibiscuss Rise	Hibiscuss Rise - Road Resurface.	43,347	-	-	-	30,000	-	-	13,347
			23-24 RS Kelly St	Kelly St - Road Resurface.	45,347	-	-	-	-	22,362	-	22,985
			23-24 RS Littleton St	Littleton St - Road Resurface.	220,216	-	-	-	-	-	160,000	60,216
			23-24 RS Maria Pl	Maria Pl - Road Resurface.	105,657	-	-	-	70,000	-	-	35,657
			23-24 RS Mayfair Mews	Mayfair Mews - Road Resurface.	112,657	-	-	-	-	-	70,000	42,657
			23-24 RS Quarry Road	Quarry Road - Road Resurface.	221,216	-	-	-	-	-	170,000	51,216
			23-24 RS Rakoa St	Rakoa St - Road Resurface.	153,906	100,000	-	-	-	-	-	53,906
			23-24 RS Rouse Rd	Rouse Rd - Road Resurface.	144,844	25,000	-	-	-	-	70,000	49,844
			23-24 RS Sandalwood Pde	Sandalwood Pde - Road Resurface.	163,906	-	-	-	-	-	100,000	63,906
			23-24 RS Sedgemere Tce	Sedgemere Tce - Road Resurface.	103,657	-	-	-	70,000	-	-	33,657
			23-24 RS Skud St	Skud St - Road Resurface.	77,533	-	-	-	60,000	-	-	17,533
			23-24 RS Spinaway Pde	Spinaway Pde - Road Resurface.	26,285	-	-	-	-	-	-	26,285
			23-24 RS Talbot St	Talbot St - Road Resurface.	60,409	-	-	-	50,000	-	-	10,409
			23-24 RS Thomson St	Thomson St - Road Resurface.	217,427	-	-	-	-	-	160,000	57,427
			23-24 RS Wilkins St	Wilkins St - Road Resurface.	107,657	-	-	-	-	-	40,000	67,657
								<b>3,797,772</b>	<b>370,708</b>	-	-	<b>637,362</b>

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
		Road Upgrade Program	23-24 RC Peel Street Stage 4	Road upgrade of Peel Street (Sutton St to Anstruther Rd).	1,712,021	1,000,000	-	-	200,000	470,000	42,021
		Road Upgrade Program			1,712,021	1,000,000	-	-	200,000	470,000	42,021
		Shared Paths New	23-24 SP Caspar Road	Caspar Road - New Path.	120,551	-	-	-	-	-	120,551
		Shared Paths New			120,551	-	-	-	-	-	120,551
		Shared Paths Renewal Program	23-24 SP Apollo Place	Apollo Place - Path Renewal.	34,313	-	-	-	-	-	34,313
		Shared Paths Renewal Program	23-24 SP Guillardon Tce/Karinga Rd	Guillardon Tce/Karinga Rd - Path Renewal.	29,820	-	-	-	-	-	29,820
		Shared Paths Renewal Program			64,133	-	-	-	-	-	64,133
		Waterways Renewal Program	23-24 WR South Harbour Paving	Renewal of paving at South Harbour.	161,553	-	-	-	-	-	161,553
		Waterways Renewal Program	23-24 WR Seashells Seawall	Renewal of seawall - Design and forward works.	41,356	15,000	-	-	-	-	26,356
		Waterways Renewal Program			202,909	15,000	-	-	-	-	187,909
		Road Renewal - Drainage Program	23-24 DR Mary Street (Stage 1) - Drainage Renewal	Mary Street (Stage 1) - Drainage Renewal.	274,708	-	-	-	200,000	-	74,708
		Road Renewal - Drainage Program			274,708	-	-	-	200,000	-	74,708
		Car Park Renewal Program	23-24 CP Stewart Street	Stewart Street - Carpark Renewal.	48,489	-	-	-	-	-	48,489
		Car Park Renewal Program			48,489	-	-	-	-	-	48,489
		Cycle Path New Program	23-24 SP Falcon Coastal Shared Path - Stage 1	Falcon Coastal Shared Path - Stage 1.	1,160,653	550,000	-	-	-	400,000	210,653
		Cycle Path New Program			1,160,653	550,000	-	-	-	400,000	210,653
		Individual Programs	Site Main Switchboard Program	Site Main Switchboard Program.	56,175	-	-	-	-	-	56,175
		Individual Programs	Street Furniture New Program	SF Street Furniture.	51,803	-	-	-	-	-	51,803
		Individual Programs	Street Lighting New Program	Street Lighting New Program.	57,762	-	-	-	-	-	57,762
		Individual Programs	Street Lighting Renewal Program	Street Lighting Renewal Program.	107,762	-	-	-	-	-	107,762
		Individual Programs	Signage Renewal Program	Signage Renewal Program.	40,808	-	-	-	-	-	40,808
		Individual Programs	Parks and Reserves Signage New	Parks and Reserves Signage New.	40,998	-	-	-	-	-	40,998
		Individual Programs	Drinking Fountains New Program	Drinking Fountain Renewal.	26,000	-	-	-	-	-	26,000
		Individual Programs	Vehicle & Small Plant Program New	2023-24 Program	145,200	-	-	-	-	-	145,200
		Individual Programs	Furniture & Equipment Renewal Program	Furniture & Equipment.	41,461	-	-	-	-	-	41,461
		Individual Programs	BMX/Pump Track Renewal	BMX/Pump Track Renewal.	83,248	-	-	-	-	-	83,248
		Individual Programs	Irrigation Renewal Program	Irrigation Renewal Program - Central Irrigation Management System renewal - staged over 3 years.	90,435	-	-	-	-	-	90,435
		Individual Programs			741,652	-	-	-	-	-	741,652
		Individual Programs Total			741,652	-	-	-	-	-	741,652
LTFF Renewal/Upgrade Program Total					16,326,475	3,532,481	-	887,083	1,387,362	3,200,000	7,319,649
Other	Parks and Open Space		23-24 Missing Person Memorial Mandurah Upgrade	Upgrade of Missing Person Memorial	20,000	-	20,000	-	-	-	-
	Roads and Transport		Smart Street Mall Upgrade	Remaining works to be completed in Smart Street Mall including shelters, timber seating and feature seating.	492,595	-	-	-	31,321	400,000	61,274
			23-24 Sutton Farm - Car Parking	Design of Car Park as per Council Commitment to Development Contribution (pending proponent final agreement).	113,680	-	-	-	-	-	113,680
Other Total					626,275	-	20,000	-	31,321	400,000	174,954
2022-2023 Carryovers	Buildings and Community Facilities		Dawesville Community Centre	Detailed design and construction of multipurpose community centre to serve Dawesville and south district population for at least next 30 years.	489,370	469,523	-	-	19,847	-	-
			MARC Leisure Pool Acoustics	Installation from recommendations of detailed design/consultants.	307,400	-	-	-	307,400	-	-
			MPAC Internal Refurb	Refurbishment of the MPAC.	27,793	-	-	-	7,793	-	20,000
			Works & Services Building Refurb	Refurbishment of the Built & Natural Environment Building (Ormsby Terrace).	102,805	-	-	-	102,805	-	-
			ManPAC RVIF Lighting		266,755	-	-	-	266,755	-	-
			Solar Plan 2021/22	2021/22 Solar Plan.	45,260	-	-	-	45,260	-	-
			MARC Roof Repairs	Enhancements of the change rooms amenities to accommodate the growth in female sport	3,860,829	877,524	2,900,000	-	83,305	-	-
			22-23 Enhancements to Reserve Changerooms	Planning/scoping works only for internal refurbishment of MPAC.	23,300	-	-	-	-	-	23,300
			22-23 MPAC Internal Refurb		55,000	-	-	-	-	-	55,000
			Works & Services Building Refurb	Refurbishment of the Built & Natural Environment Building (Ormsby Terrace).	555,376	-	-	-	-	-	555,376
			Install walls and roof to the Camera Deck at Rushton Main	Installation of walls and roof to the camera deck on top of the roof for future televised games/events, to accommodate the safe delivery of televised events.	15,500	-	-	-	-	-	15,500
			MPAC - External Steelwork	All high level external steelwork over boardwalks, balconies, covered way and canopies due for repainting after ten years. Signs of rusting is evident and requires immediate attention.	85,000	-	-	-	-	-	85,000
			Civic Building Roof Renewal	Assessment/Consultants review for roof renewal.	66,065	-	-	-	57,541	-	8,524
			Mandurah Community Museum Roof & Gutters	Replacement of roof and gutters (part).	34,326	-	-	-	-	20,000	14,326
			MARC Sauna Expansion & Refurbishment	Expand and refurbish sauna.	35,000	-	-	-	-	-	35,000
			PBSLSC - External Steelwork Painting	Existing first floor balcony galvanised structural steel balustrading is showing signs of rusting.	30,000	-	-	-	-	-	30,000
			Refurbishment of Billy Dower Youth Centre	Concept design to address 3 options identified.	45,000	-	-	-	-	-	45,000
			Changing Places Eastern Foreshore Mandurah		140,075	140,075	-	-	-	-	-
			MPAC Fly Tower and Auditorium Facade Cladding and Roof		98,611	-	-	-	-	-	98,611
			Falcon eLibrary Air Conditioning		144,843	-	-	-	-	-	144,843
			WMC Tipping Shed	Replace/upgrade concrete floor on commercial tipping floor.	142,616	-	-	-	142,616	-	-
			Tims Thicket Waste Facility - Decommissioning	Remove the septage waste infrastructure (pond liners, pipework, tanks, fencing, receival tank and valves, associated equipment etc) at the Tims Thicket Waste Facility and rehabilitate the site.	10,000	-	-	-	10,000	-	-
			WMC - Upgrade Fire Fighting Infrastructure	Upgrade the fire fighting infrastructure at the Waste Management Centre to ensure it meets statutory requirements. For stage 3 of the consultancy services that will cover the final design of the remedial works needed.	150,000	-	-	-	150,000	-	-
	Coastal and Marine		Cambria Island Abutment Walls Repair		57,121	-	-	-	11,023	37,603	8,495
			Birchley Road Boat Ramp Jetty	Upgrade boat ramp jetty at Riverview Foreshore.	74,826	-	-	-	-	-	74,826
	Stormwater Drainage		DR 130 Mandurah Terrace	Swap out 2-4 gully grates for recessed and falling grated/combo SEP integrated to existing system.	25,000	-	-	-	-	-	25,000
			DR 30 George Street Drainage Improvement	Footpath and crossover modification with new pits and storage at low point.	44,799	-	-	-	-	-	44,799
			DR Cervantes Drive	Modification to pit/pipe network to include overflow to wetland buffer adjacent to site, when road inundation occurs.	20,522	-	-	-	-	-	20,522
			DR Colonial Court Drainage Upgrade - Stage 1	Drainage catchment upgrade with inlet improvement and subsurface storage (Sheoak, Red Gum & Acacia Closes). Potential for Tree Pits.	234,380	-	-	-	-	-	234,380
			DR Hopetoun Bend Drainage Upgrade	Kerbing and road geometry modification to entrance of common access, drainage inlet duplication.	50,264	-	-	-	-	-	50,264
			DR Loton Road/Ashley Terrace Intersection Stage 1	Drainage and kerbing upgrade with subsurface storage.	42,652	-	-	-	-	-	42,652
	Other		Lakelands DOS Sports Specific Infrastructure	Project completion including floodlights and sports ground infrastructure.	169,317	-	-	-	-	169,317	-
	Waterfront Development		Eastern Foreshore South Precinct	Completion of Estuary Pool, upgrade of adjacent reserve area, new toilet facility and completion of recreation precinct on Western Foreshore.	2,762,166	2,579,490	-	-	87,993	94,683	-
			Western Foreshore Recreation Precinct	Completion of Estuary Pool, upgrade of adjacent reserve area, new toilet facility and completion of recreation precinct on Western Foreshore.	1,989,677	-	-	-	458,733	1,530,944	-

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding					
						Grants	Contributions	Proceeds	Reserves	Loans	Muni			
2022-2023 Carryovers	Parks and Open Space		<b>Bortolo Fire Track Water Infrastructure</b>		18,877	-	-	-	-	-	18,877			
			Mandurah Netball Feasibility Study - CSRFF	The undertaking of a needs assessment and feasibility study for Mandurah Netball.	35,704	-	-	-	24,255	-	11,449			
			Central Irrigation Management System Renewal	Replacement of the Waterman controller system at 23 sites throughout the city.	90,000	-	-	-	90,000	-	-			
			Bortolo Park Drainage Basin	Completion of WSUD project.	23,228	-	-	-	23,228	-	-			
			Pleasant Grove Foreshore	New boardwalk and viewing platform with seating and estuary access.	64,132	-	-	-	9,000	42,574	12,559			
			Tickner Reserve Final Stage	Final stage landscape upgrade including path connections, additional planting, mulch, exercise equipment and shade.	70,374	-	-	-	26,414	43,960	-			
			Yalgorup National Park	Detailed Design Planning - to be undertaken in partnership with DBCA (Department of Biodiversity, Conservation and Attractions) to undertake detailed planning and implementation of the Yalgorup National Park Recreational Master Plan. Design for connecting Quail Rd to the new northern access point.	281,719	29,674	-	-	228,105	-	23,940			
			Eastport Foreshore Upgrade	Including car bays, grass, shelter, picnic seats and path.	148,534	148,534	-	-	-	-	-			
			Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	The installation of 300 new plinths at Lakes Lawn Cemetery and the upgrade of irrigation.	33,528	-	-	-	-	-	33,528			
			Kangaroo Paw Park	Kangaroo Paw Park Stage 1. Meeting place structure, bespoke play, and interpretive and educational design features.	34,492	-	-	-	-	-	34,492			
			Observation Deck, Watersun Drive	Replacement of "Not Fit For Purpose" balustrade to observation deck and access ramp.	87,000	-	-	-	-	-	87,000			
			Falcon Bay Stage 5 of 5	New path connections, all accessible ramp to beach, small boardwalk with viewing platform and landscape treatment including new trees and coastal planting.	377,929	-	-	-	-	-	304,595	73,334		
			Riverside Boardwalk	Compliant all accessible boardwalk.	93,901	-	-	-	-	-	42,258	51,643		
			St Ives Boardwalk	Compliant all accessible boardwalk.	94,167	-	-	-	-	-	44,765	49,402		
			Seascapes boardwalk, steps lookout node	Compliant all accessible boardwalk.	282,503	-	-	-	-	-	155,864	126,639		
			Central Irrigation Management System	Renewal - Year 2 of 3 year program.	90,000	-	-	-	-	-	-	90,000		
			Suncrest Meander Playground	Renewal of play structure.	35,000	-	-	-	-	-	-	35,000		
			Bruce Crosswell Reserve Playground	Renewal of play structure and swing set.	49,800	-	-	-	-	-	10,000	39,800		
			Tickner Reserve Playground	Playground assessed in Playcheck 2019 Safety Audit. Play equipment requires renewal.	45,000	-	-	-	-	-	10,000	35,000		
			Karri Karri Pass Playground	Renewal of play structure, slides and climbing equipment.	45,000	-	-	-	-	-	-	45,000		
			Bortolo Reserve Playground	Renewal of play structure and swing sets.	52,390	-	-	-	-	-	20,000	32,390		
			Bruce Crosswell Reserve Stage 1 of 2	Remove wooden panel fencing and replace with limestone blocks and galvanised steel inserts.	130,020	-	-	-	-	-	104,000	26,020		
			Meadow Springs Golf Course Fence	Undertake safety audit, and manage to failure.	40,000	-	-	-	40,000	-	-	-		
			2022-23 Falcon Reserve Activation Plan - Implementation	Install shade sail over playground.	27,990	-	-	-	-	-	-	27,990		
			2022-23 South Harbour Paving Upgrades	Replace footpaths, service pits, garden beds and landscaping along The Lido between Keith Holmes Reserve and Marco Polo Drive.	64,046	-	-	-	-	-	48,000	16,046		
			Plant & Machinery			Tim's Thicket Weighbridge	Installation of above ground weighbridge adjacent to the gatehouse at the Tims Thicket Waste facility.	150,000	-	-	-	150,000	-	-
						Replacement LPV	2022-23 Program.	86,574	-	-	40,379	-	-	46,195
						Replacement LCV	2022-23 Program.	150,872	-	-	60,307	-	-	90,565
						New - LPV	2022-23 Program.	40,000	-	-	-	40,000	-	-
						Trucks and Buses	2022-23 Program.	960,241	-	-	209,743	148,241	-	602,257
						Construction Vehicles	2022-23 Program.	564,648	-	-	174,989	172,238	-	172,421
						Parks and Mowers	2022-23 Program.	504,368	-	-	156,594	111,025	-	236,749
						New Heavy Vehicle	2022-23 Program.	872,731	-	-	-	170,731	-	702,000
	Smart Street Mall Upgrade	Improve physical presentation of the Smart St Mall streetscape.				208,679	-	-	-	-	-	208,679		
	SL Light pole replacement	Replacement of street light poles as required.				104,198	-	-	-	-	-	104,198		
	SP Pleasant Grove POS	New Shared Path connection to existing path network and new boardwalk.	38,707	-	-	-	6,500	25,122	7,085					
	Roads and Transport			RC Peel Street Stage 3	Upgrade to 4 lanes following undergrounding of power in 21/22. Service relocation and continuation of northern lanes and median from Forrest Street to Sutton Street.	1,343,906	815,806	-	-	-	500,000	28,100		
				SP Halls Head PSP	Construction of new high quality shared cycle path from Robert Point to Clipper Way.	773,889	29,054	-	-	451,544	200,000	93,291		
				Falcon Reserve Activation Plan - Stage 3	Provision of new car park access to football club, re-align fence and gates. Develop on-street parking and pedestrian paths. Improve path links throughout the Reserve.	57,826	-	-	-	-	29,574	28,252		
				City Centre Streetscape Upgrades	Design/Consultation only. Mandurah Terrace/Smart Street alterations. Proposed construction 23/24.	100,000	-	-	-	100,000	-	-		
				Dawesville Channel SE Foreshore Upgrade	Design only. New roundabout at intersection Estuary Road/Thisbe Street and carparking. Proposed construction 23/24.	141,150	-	141,150	-	-	-	-		
				Resurface of the Driveway to the Mandurah Tennis Club	Resurface the driveway at the Mandurah Tennis Club.	16,327	-	-	-	-	-	16,327		
				Senior Citizens Carpark	Safe crossing point, relocate bus parking to accommodate access point.	100,000	-	-	-	-	88,000	12,000		
				RR Olive Road	Reconstruct intersection with Old Coast Road and resurface up to Yilbera Drive.	151,512	55,000	-	-	-	-	96,512		
				RS Stock Road, Parklands	Full length.	48,200	-	-	-	-	-	48,200		
				22-23 TM Discretionary Traffic Management	Miscellaneous projects throughout the year.	70,733	-	-	-	-	-	70,733		
				TM Estuary Road Delineation	Install RR/PM's and signage.	27,872	8,306	-	-	-	-	19,566		
SL Old Coast Road/McLarty Road/Leaward Road Ent				Upgrade street lighting to Australian Standards.	43,626	41,230	-	-	-	-	2,295			
SL Lakes Road/Murdoch Drive				Upgrade street lighting to Australian Standards.	84,977	40,947	-	-	-	-	44,030			
Torcello Mews Canal PAW Renewal				Install new footpath including canal wall works and raise streetlight and bollard footings to required finished level.	30,421	-	-	-	-	6,363	24,058			
Trails Project				Development of the 30km Island Shared-use Trail suitable for walking, running and cycling and the establishment of a suite of watercraft launch sites across the inlet, estuary and rivers.	696,345	599,025	-	-	75,000	-	22,321			
WMC - Upgrade Recycling Area Stage 1				Upgrade greenwaste and industrial recycling areas at the Waste Management Centre in accordance with approved concept plan. Stage 1 - Road works. Stage 2 concrete hardstands and bunker walls.	20,000	-	-	-	20,000	-	-			
2022-23 Carryovers								21,904,285	5,834,189	3,041,150	642,012	3,715,742	3,770,791	4,900,400
<b>Grand Total</b>					<b>46,801,720</b>	<b>12,116,670</b>	<b>3,061,150</b>	<b>1,529,095</b>	<b>6,732,425</b>	<b>9,270,791</b>	<b>14,091,589</b>			